

## Definition List for AMS

**The Agency.** This term will be used to identify USDA's Agricultural Marketing Service. The reason for this is that the company that is modifying the software is called American Management Systems, Inc. or AMS, Inc.

**Division.** The highest corporate level within "The Agency." This term is replaced by Program in the current organizational structure.

**Fund.** Represents each of the accounts that the agency has with Treasury allowing us to obligate and/or collect money. These are listed out by specific Treasury Symbols, see attached list.

**Activity.**

Market News Service	Commodity Purchases
Egg Surveillance and Standardization	Disaster Relief
Global Market Expansion	Diversion Payments
Market Protection and Promotion	Section 32 Administrative Funds
Wholesale, Farmers, and Alternative Market Development	Payments to States (FSMIP)
Transportation Services	PVPO
Perishable Agricultural Commodities Act (PACA)	Seed
User Funded Programs	CCC Assessments

**Agency Program.**

**Marketing Services**

1. Market News Service
2. Shell Egg Surveillance
3. Standardization
4. Global Market Expansion
5. Market Protection and Promotion
  - a) Federal Seed Act
  - b) Market Development & Assistance
  - c) Organic Standards
  - d) Pesticide Data
  - e) Microbiology Data
  - f) Biotechnology
  - g) Pesticide Recordkeeping

6. Wholesale Market
7. Transportation Services
8. PACA
9. Grading Programs
  - a) Cotton
  - b) Dairy
  - c) Fruit & Vegetable
  - d) Livestock & Seed
  - e) Poultry
  - f) Science & Technology
  - g) Tobacco

**Fed/State Inspection Program (FSMIP)**

**Section 32**

1. Commodity Purchases Services
2. Marketing Agreement & Orders

**Project.** Each specific Division/Program Group Combination. An example of this would be 1105, which represents the Cotton Program's Standardization Activity.

**Fiscal Year.** The 12 month period beginning on October 1 and ending on September 30. A fiscal year is identified in an accounting code as the 9<sup>th</sup> digit and it is the final digit of the year. For example, Fiscal Year 2003 is coded **3**. There are two fields that contain fiscal year designations: *Fiscal Year* and *Budget Fiscal Years*.

The fiscal year data element is the year in which an accounting event is recorded. Fiscal Year is associated with an accounting period that identifies the month within the year. For example, an accounting transaction in November 2003 takes place in month 2 of Fiscal Year 2004. This is coded as:

Fiscal Year	4
Accounting Period	2

**Budget Fiscal Years and Fund Code.** These data elements are combined to identify an appropriation, or fund, and to identify the year of availability of the appropriation. For example, AMS' Perishable Agricultural Commodities Act Fund (PACA) for Fiscal Year 2004 will be identified as follows:

Budget Fiscal Year	4
Fiscal Year	4
Fund Code	24

If you were to make a payment out on a pre-existing BFY/FY 2004 PACA obligation in October 2004, the payment would be identified as follows:

Budget Fiscal Year	4
Fiscal Year	5
Fund Code	24

**Department.** AMS will use the Department Code on all applicable tables. USDA's department code is **12**.

**Agency.** AMS will use the agency code on the Fund Table. AMS' agency code is **02**.

**Agency Location Code.** AMS' ALC, which is **12-25-0001**, identifies the agency with both U.S. Treasury and our Trading Partners.

**Agency Bureau Code.** *The Bureau Code for AMS is 12-17-0001, this identifies the agency with OMB (AMS is attempting to determine the origin of this number and its use in the FUND table within FFIS – maybe this is the Treasury Agency Code.)*

**OMB Account Number.** This number is made up of a OMB Agency Code which is 005 for USDA; this is followed by a 2 digit OMB Bureau Code which is '45' for AMS; and finally followed by a 4 digit (mandatory/discretionary appropriations) or 6 digit number (receipt accounts).

**Program Divisions (Programs) and Staff Offices.** I identifies a commodity division within the agency. AMS will use Division Codes within FFIS to identify each **Program Unit** or **Support Unit**.

Cotton Programs	Poultry Programs
Dairy Programs	Science & Technology Programs
Fruit & Vegetable Programs	Tobacco Programs
Livestock & Seed Programs	Transportation & Marketing Programs
Management Programs:	
Administrators Office	
Associate Administrator	
Compliance and Analysis	
Civil Rights	
Information Technology	
Legislative Affairs & Regulatory Review	
Public Affairs	
Safety & Health	

## Technical Services

**Program Groups.** The agency identifies programmatic breakdowns of appropriations through budget line items. These line items are further broken down to program groups. This is represented by the seventh and eighth digit of the program code and each one is associated with a Treasury Appropriation Code.

**Budget Object Classification Codes.** Budget Object Classification Codes will consist of a 4 digit Budget Object Code, a 3 digit Object Class, or a 2 digit Federal Object Class. The different variations of this code allows for greater flexibility in reporting agency activity.

**Revenue Source Code.** Is a 4 digit code that tracks receivables, collections, and miscellaneous revenue for the Agency's User Fee and Trust Accounts.

**Geographic Breakdown.** Information that is associated with each program code and is used to identify State, county, and city. The information is obtained from the Worldwide Geographic Location Codes book that is published by GSA. This term is sometimes referred to as a Geographical Outlay Code.

### Funds Distribution.

Levels and fund amounts mandated by Congress and OMB:	Appropriation Apportionment
Levels and fund amounts decided by the agency:	Allotment Suballotment Allocation Suballocation

**Funding Sources.** The agency receives its spending authority from appropriations, collections, and receipts.

**Appropriation Act.** A statute, under the jurisdiction of the House and Senate Committees on Appropriations, that generally provides legal authority for federal agencies to incur obligations and to make payments out of Treasury for specified purposes. An appropriation act generally follows enactment of authorizing legislation unless the authorizing legislation provides *budget authority*. The three major types of appropriation acts are *regular*, *supplemental*, and *continuing*.

**Appropriated Entitlement.** An entitlement whose budget authority is provided in an annual appropriation act. Such entitlements require annual appropriation but are beyond the effective control of the appropriations process because of statutory eligibility and benefit criteria. An example of this is the School Lunch Program (from Section 32 funds).

**Receipts.** Collections that are deducted from gross budget authority and outlays, rather than added to receipts, and that are authorized to be credited to expenditure accounts. These accounts reflect gross balances in the Budget. Examples of this type of account are Trust Fund and PACA.

**Reimbursements.** Collections that are deducted from gross budget authority and outlays, rather than added to receipts, and, by law, are credited directly to expenditure accounts. These accounts are zeroed out in the Budget. Examples of this type of account are User Fee and R&P.

**Budget Authority.** Authority granted by Congress to incur obligations. Such authority may be granted in the form of appropriations, user fees, contract authority, and authority to borrow.

**No-Year Budget Authority.** Budget authority that remains available for obligation for an indefinite period of time, usually until the objectives for which the authority was made available are attained. These accounts are sometimes referred to as 'X' Accounts because of their Treasury Symbol. Examples of this are Trust, User Fee, and PACA.

**Apportionment.** The action by which OMB distributes amounts available for obligation, including budgetary reserves established pursuant to law, in an appropriation or fund account. An apportionment divides amounts available for obligation by specific time periods, activities, programs, projects, objects, or any combination. The amount apportioned limits the level of obligations that may be incurred.

**Reapportionment.** A revision of a previous apportionment of budgetary resources for a fund account. This revision must be approved by OMB. Agencies usually submit requests for reapportionment as soon as a change becomes necessary due to changes in amounts available, program requirements, or cost factors. This is sometimes done within the Section 32 account.

**Allotment.** An authorization by either the Department head or another authorized employee to his/her subordinates, such as under secretaries or agency administrators, to incur obligations within a specified amount. Each Department makes allotments pursuant to specific procedures which have been established within the general requirements stated in OMB Circular A-34. The amount allotted by a Department cannot exceed the amount apportioned by the OMB.

**Allocation/Suballocation.** An authorization by the agency administrator to his/her subordinates to incur obligations within a specified amount. The total allocations for the agency cannot exceed the amount allotted by the Department.

**Supplemental Appropriation.** An act appropriating funds in addition to those in an annual appropriation act. It provides additional budget authority beyond the original estimates for programs or activities in cases where the need for funds is too urgent to be postponed until enactment of the regular appropriation bill. Supplementals may sometimes include items not appropriated in the regular bills for lack of timely authorizations.

**One-Year (Annual) Budget Authority.** Budget authority which is available for obligation only during a specific fiscal year and which expires, if not obligated, at the end of that time. It is also known as a "*fiscal year*" or "*annual*" budget authority. Examples of this would be Marketing Services and FSMIP.

**Expired Budget Authority.** Budget authority that is no longer available to incur new obligations. Such authority is still available for 5 years after the account expires for the payment of those valid obligations that were incurred before the authority expired. Unobligated balances of expired budget authority remain available for 5 years after the account expires to cover adjustments to prior obligations or obligations that should have been but may not have been recorded at that time. The specific line item is called an *expired account* - which we refer to as "prior year activity" in appropriated accounts.

**Limitation.** A restriction on the amount of budgetary resources that can be obligated or committed for a specific purpose. While these are most often established through appropriations acts, they can also be established through authorizing legislation. Limitations may be placed on the availability of funds for program levels, administrative expenses, direct loan obligation, guaranteed loan commitments, or other purposes. An example of this is the agency's User Fee Fund projects and Marketing Agreements and Orders Program.

**Mandatory.** "Mandatory spending" refers to outlays for entitlement programs such as Section 32 accounts. By defining eligibility and setting the benefit or payment rules, the Congress controls spending for these programs indirectly rather than directly through the appropriations process. These programs are termed "relatively uncontrollable" which means they are budget authorities/outlays that the Congress and the President cannot increase or decrease in a given year without changing existing substantive law. Examples of this type of spending would be PACA, Trust Funds, and Section 32.

**Discretionary.** A term that usually modifies either "spending", "appropriation", or "amount." "Discretionary spending" refers to outlays controllable through the congressional appropriation process. Examples of this type of spending would be Marketing Services, FSMIP, and User Fee.

**Unobligated Balance.** The portion of budget authority that has not yet been obligated. In 1-year accounts, the unobligated balance expires at the end of the fiscal year. In multi-year accounts, the unobligated balance may be carried forward and remain available for obligation for the period specified. In no-year accounts, the unobligated balance is carried forward indefinitely until (1) rescinded by law, (2) the purposes for which it was provided have been accomplished, or (3) disbursements have not been made against the appropriation for two full consecutive years.